

**NEW JERSEY HOTEL AND MOTEL
STATE OCCUPANCY FEE AND MUNICIPAL OCCUPANCY TAX RETURN**
P.L. 2003, c.114

Monthly Return for the Month of _____

This return is due on the 20th day of the month following the month for which tax is due.

NJ Taxpayer Identification Number	NEW JERSEY COUNTY/MUNICIPALITY CODE	FOR DIVISION USE ONLY	
Taxpayer Name			
Trade Name			
Street Address			
City	State Zip Code		
1. Gross Receipts - Enter all receipts from rentals of a room or rooms in a hotel, motel, bed and breakfast, inn or lodging.		1.	
2. Allowable Deductions			
2a. Deductions of receipts from rentals of a room or rooms in a hotel, motel, bed and breakfast, inn or lodging for 90 consecutive days or more.			
2b. Deductions of receipts from room rentals to governmental entities.			
2c. Deductions of receipts from room rentals for the purpose of assembly (e.g., a meeting, seminar, wedding, etc.) ...			
2d. Total All Allowable Deductions (Add Line 2a, 2b and 2c)		2d.	
3. Net Subject Receipts (Line 1 minus Line 2d)		3.	
4. State Occupancy Fee (_____ x Line 3)		4.	
State Occupancy Fee Rate (Enter rate 0.05. Exceptions - Atlantic City, Newark City, Jersey City, enter 0.01, Wildwood City, Wildwood Crest, and North Wildwood enter 0.0315. See Instructions)			
5. Municipal Occupancy Tax (_____ x Line 3)		5.	
(See Instructions) Municipal Occupancy Tax Rate			
6. Total New Jersey State Occupancy Fee and Municipal Occupancy Tax Due. ... (Line 4 plus Line 5)		6.	
7. Penalty and Interest (See Instructions)		7.	
8. Total Amount Due (Line 6 plus Line 7)		8.	
I verify and/or affirm that all tax information on this statement is correct. I am aware that if any of the foregoing information provided by me is willfully false, I am subject to punishment.			Make check or money order payable to: NJ Hotel/Motel Fee Mail Return with Payment to: NJ Division of Taxation Revenue Processing Center PO Box 647 Trenton, NJ 08646-0647
Signature _____		Title _____	
E-mail Address _____		Telephone _____ Date _____	

Taxpayers required to pay via EFT are to use TAX TYPE CODE "07400" when making payments of the New Jersey Hotel and Motel State Occupancy Fee and Municipal Occupancy Tax.

INSTRUCTIONS FOR NEW JERSEY HOTEL AND MOTEL STATE OCCUPANCY FEE AND MUNICIPAL OCCUPANCY TAX RETURN

This return is to be used to report the state occupancy fee and municipal occupancy tax due as per P.L. 2003, c. 104.

- A. GENERAL** - Recently enacted legislation (P.L. 2003, c. 114) imposes a 7% State Occupancy Fee on the rent for every occupancy of a room in a hotel, motel or similar facility in most New Jersey municipalities, between August 1, 2003 and June 30, 2004. For occupancies on and after July 1, 2004, the Fee is reduced to 5%. All subject Hotels and Motels are required to file a monthly return regardless of the amount collected. If currently registered as a seasonal filer for sales tax purposes, seasonal filings will automatically be allowed; otherwise, write to: State of New Jersey, Division of Revenue, Client Registration, PO Box 252, Trenton, NJ 08646-0252. To make registration changes online, go to: www.state.nj.us/njbgs/services.html. A hotel/motel is a building regularly used and kept open for the lodging of guests, including bed and breakfasts, inns, etc. The State Occupancy Fee is imposed on the room rentals that are currently subject to the 6% New Jersey sales tax and is in addition to the sales tax.
- B. FEE AND TAX COMPUTATION** - Generally, the State Occupancy Fee is 5% of the room rental amount or value. However, since Newark, Jersey City, Atlantic City, Wildwood, Wildwood Crest, and North Wildwood already impose local taxes or fees on hotel/motel occupancies, the new State Occupancy Fee is imposed at a lower rate in those areas:
- Newark, Jersey City, and Atlantic City: State Occupancy Fee is 1%
The Wildwoods: State Occupancy Fee is 3.15%

The law also provides for a Municipal Occupancy Tax. Between August 1, 2003 and June 30, 2004, any New Jersey municipality, other than Newark, Jersey City, Atlantic City, Wildwood, Wildwood Crest, and North Wildwood, may adopt an ordinance which imposes a uniform municipal tax on occupancies in that municipality, which can be less than or equal to 1%. For occupancies on and after July 1, 2004, the municipal tax may be imposed at a rate less than or equal to 3%. If the Municipal Occupancy Rate is not displayed on Line 5 of this return, refer to the chart provided of New Jersey Municipalities (shown by County) and their current rates. You may also find this chart on the Taxation website www.state.nj.us/treasury/taxation/.

Line 1 - Gross Receipts

Enter all receipts from rentals of a room or rooms in a hotel, motel, bed and breakfast, inn or lodging.

Line 2 - Total All Allowable Deductions

Calculate total allowable deductions by entering the amounts for the month in the appropriate category or categories shown on Line 2a., 2b., and 2c. and place the total allowable deductions amount on Line 2d. For purposes of exemption "government entity" is the State of New Jersey or any of its agencies or political subdivisions such as counties, municipal government; the United States and any of its agencies or instrumentalities; the United Nations or other international organizations which the United States is a member of.

Line 3 - Net Subject Receipts

Subtract Line 2d from Line 1 and enter the result on Line 3.

Line 4 - State Occupancy Fee

If not displayed on the return, enter the appropriate rate as per item B. FEE and TAX COMPUTATION, above. Multiply the fee rate so determined by the amount on Line 3 and place the result on Line 4. If you have collected an amount that exceeds the fee rate you must report and remit the higher amount on Line 4.

Line 5 - Municipal Occupancy Tax (Not applicable for the return month of August, 2003)

If not displayed on the return, enter the appropriate rate as per the rate chart provided. See item B. FEE and TAX COMPUTATION, above. Multiply the tax rate so determined by the amount on Line 3 and place the result on Line 5. If you have collected an amount that exceeds the municipal tax rate you must report and remit the higher amount on Line 5.

Line 6 - Total New Jersey State Occupancy Fee and Municipal Occupancy Tax Due

Add Lines 4 and 5 and place the result on Line 6.

Line 7 - Penalty and Interest

Failure of any Hotel or Motel or other lodging facility to file an HM-100 Monthly Return by the due date and/or failure to make remittance for the tax due by said date will subject the facility to penalty and interest as follows:

A. Penalty Charges:

1. Late Filing Penalty: A penalty of 5% per month, or fraction thereof, of the total fee and tax liability, not to exceed 25% of such liability. Also, a penalty of \$100 per month the return is delinquent may be imposed.
2. Late Payment Penalty: 5% of the balance of fee and tax due paid late may be imposed.

B. Interest Charges:

The annual interest rate is 3% above the average predominant prime rate. Interest is imposed each month, or a fraction thereof, on the unpaid balance of fee and tax from the original due date to the date of payment. At the end of each calendar year any fee, tax, penalties and interest remaining due will become part of the balance on which interest will be charged.

NOTE: The average predominant prime rate is the rate as determined by the Board of Governors of the Federal Reserve System.

POSTMARK DATE: All New Jersey returns postmarked on or before the due date of the return are considered to have been filed on time. When a return is postmarked after the due date, the filing date for that return is the date the return was received by the Division, not the postmark date of the return. The completed return and payment is due the twentieth (20th) day of the month following the month for which the fee/tax was collected.

Line 8 - Total Amount Due

Enter the result of Line 6 plus Line 7 on Line 8. This is the total amount due. Make a check or money order for this amount payable to NJ Hotel/Motel Fee. Mail this return with payment to New Jersey Division of Taxation, Revenue Processing Center, PO Box 647, Trenton, NJ 08646-0647. Taxpayers required to pay via EFT are to use TAX TYPE CODE "07400" when making payments of the New Jersey Hotel and Motel State Occupancy Fee and Municipal Occupancy Tax.

- C. INFORMATION** - For information regarding the New Jersey Hotel and Motel Occupancy Fee and Municipal Occupancy Tax, contact the Customer Call Center at 609.292.6400 or visit the Taxation Website at www.state.nj.us/treasury/taxation/.